

2007

D-30

**Unincorporated Business
Franchise Tax
Forms and Instructions**

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DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

**Make Your Estimated
Tax Payments**

Electronically Today!

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Any estimated tax liability in excess of \$25,000, must be paid electronically.



- **We have added Schedule UB, Business Credits. It includes the new organ and bone marrow donor credit.**
- **You can make your estimated tax payments electronically with e-check, ACH Credit and ACH Debit.**
- **When making a payment with your D-30 please use the voucher (D-2030P) provided.**

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New: The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$100 minimum tax. An employer claiming this credit may not also deduct the salary paid for the same leave period.

Note: At the time this tax package went to print, line references to federal tax forms were correct.

Send in your original DC return, not a copy. Use the return envelope in this booklet. Fold your return once. Be sure to keep a copy for your records.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE 1st floor
8:15 am–4:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Business Information Center
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays and Thursdays

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31 - April 14 - 8:15 am–7:00 pm; April 15 - 8:15 am–7:00 pm
Monday–Friday

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 941 North Capitol St NE, 1st floor

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31 - April 14 - 8:15 am–7:00 pm; April 15 - 8:15 am–7:00 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm Tuesdays and Thursdays

Do you need help with this form? Visit our Walk-In Center, at 941 North Capitol St NE. (1st floor)

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a Form D-30?

Generally, an unincorporated business, with gross income over \$12,000, must file a D-30 (whether or not it has net income). This includes any business carrying on or engaging in any trade, business, or commercial activity in DC and receiving income from DC sources.

- To determine if you need to file, please note that gross income includes revenue from all DC sources after deducting the cost of goods sold, but before taking expenses and other deductions allowed when calculating net income.
- The act of carrying on or engaging in a trade or business in DC is determined by the nature and extent of the unincorporated business' activities in DC conducted by: its owners; members; or through employees, consultants, agents or other representatives.

An unincorporated business with gross income in DC of over \$12,000 from any of the activities listed below, must also file a D-30 return.

- Rental of real or tangible personal property; or
- Leasing of real or tangible personal property; or
- Any other similar arrangement.

If a business is terminated as the result of the sale of its assets, even if there is no tax due, the business is still required to file a D-30.

If the sale of a business' assets results in termination of the business – the owner(s) must report gain/loss on their individual returns. (There may also be depreciation recapture to report.)

NOTE: An unincorporated business with gross income of \$12,000 or less does not need to file a D-30 return nor does it need to pay the \$100 minimum franchise tax.

You may have to file other DC returns. If you have other business activities with gross income of \$12,000 or less and you operated as:

- A partnership, you must file a Form D-65;
- A DC resident sole proprietor, you must file a Form D-40; or
- A DC resident trust, you must file a Form D-41.

Multiple businesses

If an individual or group of individuals carries on two or more distinct unincorporated businesses in DC (none of which are exempt), they must be reported on one return. Include all income and expenses on that one return. You may provide separate computations to show the net income or loss of each business.

Taxicab/Limo Drivers

Any taxicab/limo driver who is not a resident of the District of Columbia and who operates a motor vehicle for hire in the District must file a form D-30. The filing of the D-30 is a requirement for operating or continuing to operate a motor vehicle for hire in the District by a nonresident.

When do you not have to file Form D-30?

You do not have to file if –

- You are an organization recognized as exempt from DC taxes.
 - To maintain your DC tax-exempt status, each year you must send a copy of your IRS Form 990, 990PF, or 990EZ to: Office of Tax and Revenue, PO Box 556, Washington DC 20044-0556.
 - Any unrelated business income, as defined in Internal Revenue Code (IRC) §512, is subject to the DC franchise tax and a Form D-20, Corporation Franchise Tax Return, must be filed.
- The trade or business is, by law, custom or ethics, unable to incorporate.
- It is a trade or business licensed by DC to a blind person, for operating a stand in a federal building.
- You are a professional corporation, incorporated under the DC Professional Corporation Act and, therefore, you must file a

Form D-20.

- It is a trade, business or professional organization where:
 - 80 percent of its gross income comes from personal services actually rendered by owners or members of the business; and
 - Capital is not a material income-producing factor.
 The 80 percent requirement is met if the activities of your employees, consultants and agents have or are presumed to have produced gross income for the business in an amount at least equal to the gross amount paid them. The 80 percent test is not satisfied if the amount paid these persons exceeded 20 percent of the business' gross income. If this test is not met, the business is not exempt from DC taxes and must file a return.

NOTE: If an individual or group of individuals is engaged in two or more separate and distinct businesses during the tax year, each business is separate when determining tax-exempt status.

When and where should you file your Form D-30?

File your return and pay any tax due by April 15th if you are a calendar year filer; and by the fifteenth day of the fourth month after your tax year closes, if you are a fiscal year filer. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Return with a payment

Mail the return and payment to: Office of Tax and Revenue, PO Box 7572, Washington DC 20044-7572. Make the check or money order payable to the DC Treasurer. Write your FEIN or SSN, D-30 and the tax year on the payment. Attach your payment to the Form D-2030P, Payment Voucher (included in this booklet) and mail it with your return. Do not attach it to the return.

Refund or no payment return

If you are not including a payment, mail the return to: Office of Tax and Revenue, PO Box 234, Washington, DC 20044-0234.

Mail labels for these two PO Boxes are on the back flap of the return envelope in this booklet.

Extension of time to file

You may request an extension of time to file your D-30 return by filing DC Form FR-128 (copy included) no later than the return due date. You must pay any tax liability in full with the extension request; otherwise, the request will be denied. Do not use the federal extension form to make this request.

How to avoid penalties and interest

File your return and pay on time

The Office of Tax and Revenue (OTR) will charge a 5 percent per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount equal to 25 percent of the tax due.

You will be charged interest of 10 percent per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid. Interest on any underpayment of tax will accrue even if you have an extension to file your return.

Underpayment penalties

In addition to penalties for filing late, there are penalties for underpayment of tax due to negligence, substantial understatement of franchise tax liability and a substantial or gross valuation misstatement.

- Negligence means failure to make a reasonable attempt to comply with tax provisions or failure to exercise ordinary and reasonable care in return preparation without intent to defraud.
- A substantial understatement of franchise tax liability occurs when the understatement is more than the greater of 10 percent of the tax required to be shown on the return for the tax year or \$4,000. The penalty is an additional amount equal to 20 percent of the portion of tax due to negligence or a substantial understatement.
- There are two types of valuation misstatements –
A valuation misstatement is **substantial** if the correct valuation differs by 200 percent or more from the amount shown on the return. This penalty is an additional amount equal to 20 percent of the underpayment due to the valuation misstatement.
- A valuation misstatement is **gross** if the correct valuation differs by 400 percent or more from the amount shown on the return. This penalty is an additional amount equal to 40 percent of the underpayment due to the valuation misstatement.

Paid tax preparer penalty

OTR imposes a penalty when tax liability is understated. Penalties are assessed if a paid tax preparer:

- prepares a return or refund claim based on an unrealistic position;
- should have known the applicable law or regulation;
- does not adequately disclose relevant facts for the position;
- willfully attempts to understate tax liability; or
- fails to sign a return or refund claim.

Penalties range from \$50 to \$1,000 for each return or refund claim.

Charge for Dishonored Checks

You will be charged \$65 if your check is returned to us.

Fraud penalty

If OTR finds that part of an underpayment is due to fraud, it will presume the entire underpayment is due to fraud. You have the burden of proof to show that it is not due to fraud. If any part of an underpayment of tax is due to fraud, OTR will add a 75 percent penalty to your tax liability.

Electronic payment required

If your estimated tax liability is in excess of \$25,000 you must pay electronically. See www.taxpayerservicecenter.com.

Underpayment of estimated tax

OTR will charge 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the payment due date to the date payment is made. It is in addition to the penalty imposed for false statements. **For additional information see DC Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. This charge will be assessed automatically by OTR's integrated tax system. If you complete a Form D-2220, attach it to your return.**

Which other DC forms may you need to file?

Business Credits, Schedule UB

The various credits available to businesses have been consolidated on this schedule. The total from Schedule UB, Line 13 is reported on Line 39 of the D-30.

Ballpark Fee (FR-1500)

You must file form FR-1500 and pay the Ballpark fee if you have \$5

million or more in annual DC Gross Receipts. For details see www.taxpayerservicecenter.com, click on Business Tax Service Center then click on Baseball-Related Fees and Taxes (under Filing Information).

Qualified high technology companies (QHTC)

If you are a QHTC, you may be eligible for a credit for costs to retrain qualified disadvantaged employees. You need to file the supporting forms to be eligible for this credit. For the relevant forms and more details, see Publication FR-399, Qualified High Technology Companies. It is available on our website at www.taxpayerservicecenter.com and at our North Capitol St. location. If your company is a QHTC, fill in the QHTC oval at the top of page 1 of the Form D-30. You must also attach the QHTC-CERT form to the D-30. If you are claiming a QHTC retraining credit, attach completed forms D-30CR and FP-332.

Explanation of terms

Business income

Income from transactions and activities in the regular course of the taxpayer's trade or business is business income. This includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it arises from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities — the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business. Such transactions and activities are those arising in the regular course of business and constituting integral parts of the trade or business.

Commercial domicile

The principal place from which you direct or manage your trade or business.

Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income

All income except business income.

Transportation company

Any business engaged in transporting persons, goods or property of others for hire.

Sales

All gross receipts, including dividends, interest and royalties, considered to be business income which are not required to be allocated.

Taxable in another state

For purposes of the allocation of non-business income and apportionment of business income to another state, you must be subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business or a corporate stock tax in that other state.

General Instructions

Special rules on depreciation

For DC tax purposes, you may not claim the federal bonus depreciation or additional expenses allowed under IRC §179. For federal tax purposes, businesses are eligible to deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional depreciation or the additional IRC §179 expenses.

Office of Tax and Revenue rulings

As of December 31, 2002, District revenue rulings issued prior to that date were revoked. Taxpayers cannot rely on these rulings unless resubmitted to the Office of Tax and Revenue for review and, if approved, reissued. Direct any rulings questions to OTR, General Counsel at (202) 442-6500 or by e-mail to OTRRuling@dc.gov.

QHTCs filing the D-30

If your company is a certified QHTC please fill in the certified QHTC oval and complete Lines 1-36 of the D-30. A QHTC is liable for paying the \$100 minimum tax. Attach your completed QHTC-Cert form to the D-30.

Amended returns

You must use the Form D-30 of the year you are amending. If the return is for 2001 or later, fill in the Amended Return oval and complete the Tax Year Ending box. Attach a detailed statement of adjustment(s).

Note: Form D-2030X is obsolete for tax years after 2000.

If the IRS adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days. If the federal adjustment results in a DC tax refund, you must file an amended DC return within 180 days to claim the refund. It must be refunded – you may not use it as a credit carryover to the next year.

Mail the amended return and any attachments to the Office of Tax and Revenue, PO Box 7572, Washington DC 20044-7572.

Final Return

If you have ended business operations, fill in the final return oval on Page 1 of your return.

Estimated tax payments

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1000 for the taxable year. See the Form D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses, booklet for details and payment vouchers. You will be automatically assessed a penalty for any underpayment of DC estimated tax.

Refund offset

If you have other DC tax liabilities, OTR may apply all or part of any tax overpayment to offset them.

Franchise tax rate and minimum tax payable

The tax rate is 9.975 percent and is applied to your “total taxable income” on Line 36 of Form D-30. The minimum payment is \$100.

Incomplete forms will delay processing

Complete all items on the Form D-30. Otherwise, OTR will send the return back to you to provide the missing information.

Taxable year beginning and ending

Enter your taxable year beginning and ending dates on page 1 of the D-30. It can be either a calendar year or a fiscal year.

NAICS Business Activity Codes

Please enter the appropriate NAICS code on page 1 of your return. The codes are listed in FR-500, Combined Business Tax Registration Application. The FR-500 is on our website www.taxpayerservicecenter.com and is also available at our North Capitol St. customer service location.

All entries are dollars only

Do not enter cents. Enter only whole dollar amounts on the tax forms and schedules.

Help us identify your forms and attachments

Write your FEIN/SSN, tax period, business name and address on all forms and statements submitted with your return. Your identification number is used for tax administration purposes only.

Signature and verification

An authorized officer of the unincorporated business must sign the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the business. Any person who prepared the return for compensation must also sign the return and provide the requested identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return.

Forms

An easy and fast way to get tax forms is by downloading them from our website. Go to www.taxpayerservicecenter.com, then click on Tax Forms/Publications.

Tax fraud hotline

Anyone suspecting tax fraud is encouraged to report it to the Tax Fraud Hotline at 1 800-380-3495 or by e-mail at TaxFraudHotline@dc.gov.

Specific Instructions

Negative amounts

If you enter a negative amount, fill in the oval to the left of the entry blocks. **Do not use a minus sign.**

Allocation and apportionment required

Any unincorporated business carrying on a trade or business in DC and other jurisdictions must apportion its business income among DC and the other jurisdictions. Apportion the net income from trade or business activities using the appropriate apportionment formula. See Schedule F of the D-30. You must allocate your non-business income.

Non-business income allocation

Non-business income

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions of property are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
 - The property had a situs in DC at the time of sale or other disposition; or
 - Your principal place of business is in DC and you are not taxable in the situs state.
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if your principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC interest and dividends derived from sources in DC unless specifically excluded from taxation and subject to apportionment as business income.

Allocate to DC income from rents and royalties, patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and similar property (if not used in the trade or business). These royalties are

allocated according to the patent's location or place of use, or where the copyrighted material is published or used. If DC is the principal place of business of a business entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a business that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions, you must allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable if any profit from the transaction would have been taxable.

Gross Income

Note: When we request that a statement be attached, the attachment should show the source of the items making up the entries.

D-30, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations

Enter the figure from D-30, Schedule A, Line 8. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must inventory merchandise at the start and end of the tax year. You may value it at your cost or at the lower of cost or market, or by another IRS-approved method. You must continue to use the inventory method chosen until you get permission from OTR to change. If the inventories do not agree with the balance sheet figures, attach a statement explaining the reason for any differences.

Cost of Operations (where inventories are not an income-determining factor). If the amount entered on Line 2, page 1, includes an amount applicable to the cost of operations, attach a statement showing in detail: (1) salaries and wages; and (2) other costs.

Line 3 Gross profit

Line 1 minus Line 2. Enter the result on Line 3.

Line 4 Dividends

Enter the total of all taxable dividends. You may deduct Subpart F income (as defined in IRC §952). Attach a detailed statement showing the calculation of the taxable amount.

Line 5 Interest

Enter all interest which the business received or is credited with during the tax year, including interest paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude interest income on obligations or securities issued by the United States or its instrumentalities included in federal gross income.

Expenses incurred in the purchase or production of income from U.S. Treasury securities are included on Line 26(b). (Attach a detailed statement.)

Line 6 Gross rental income

Enter the gross amount you received from the rental of real or personal property shown on Schedule D, page 3, column 3, Line 7, Form D-30. Do not enter rental income on Line 26(a) that is related to a trade or business.

Note: DC does not allow the additional bonus depreciation that is allowed under federal law. If you claimed this additional depreciation on your federal return, you must recompute depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the 30 or 50 percent federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by the bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses. If you claimed these additional expenses on your federal return, reduce the expenses claimed on your D-30 by that amount.

Line 7 Royalties

Report royalty income and related expenses in the same manner as rental income and rental expenses. Royalties from patents you developed, from the licensing of processes or a trade name and sales of know-how are business income.

Line 8(a) Net Capital Gain

Capital gains or losses are treated in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on Federal Schedule D, Form 1120, Corporation Income Tax Return.) Report IRC §1231 gains as business income on Line 8(a).

Note: Since the 30 and 50 percent federal bonus depreciation are not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797

Enter the total ordinary gain (or loss) from your federal Form 4797, Sales of Business Property. Attach a copy of your Form 4797.

Line 9 Other Income

Enter the total income not reported elsewhere on the return; attach a detailed statement. Do not enter on Line 26(a) other income related to a trade or business. Enter it on line 9.

Line 10 Total gross income

Add lines 3 through 9.

Deductions

Deductions are allowed if they are ordinary and necessary and directly related to business income as explained in these instructions. Do not take deductions on this return for interest, taxes, contributions and other itemized deductions normally deductible on individual income tax returns filed by the owners or members of the business.

Line 11 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return.

- Do not include compensation of the owners/members of the unincorporated business.
- Do not include wages incurred in computing the Economic Development Zone Incentives credit.

Line 12 Repairs

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value or appreciably prolong the property's

life. You may charge to a capital account, expenditures for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 13 Bad debts

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of the information you submitted with your federal return.

Line 14 Rental expenses related to rental income from Schedule D, Line 8, Form D-30. Do not include the federal bonus depreciation. Do not deduct elsewhere on the D-30 expenses related to rental income.

Line 15 Rent

Enter the amount of rent paid or accrued for business property in which the unincorporated business has no equity.

Line 16 Taxes

Enter taxes imposed on taxpayers as reported in Schedule C, page 3, Form D-30. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; or
- Taxes assessed against the property for local benefits of a kind tending to increase the value of the property assessed.

Line 17 Interest expense

Enter interest paid or accrued on business debt (Schedule E, page 4). If any interest income is not subject to the DC unincorporated business franchise tax, then the related interest expense is not deductible.

Line 18 Contributions and/or gifts

Enter from Schedule B, page 3, Form D-30, contributions and/or gifts made to qualified organizations in the tax year. This deduction may not exceed 15 percent of the net income, (Line 23), of the business before the contributions and gifts are deducted. Attach a separate statement with detailed information about the contributions and gifts. Contribution and gift carry-overs are not allowed.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562, Depreciation and Amortization. Attach a completed copy of Form 4562 to your D-30 return.

Line 20 Depreciation

Enter the depreciation amount claimed on your federal Form 4562.* Do not include amounts deducted on Line 14 or elsewhere on the D-30. You must use on your DC return, the same depreciation method used on your federal return. Attach a copy of your Form 4562.

You must recapture depreciation on your D-30 from the sale of an asset that caused the unincorporated business to terminate. Report any gain in excess of the recaptured amount on the individual income tax returns of the owners or members.

***Note:** If you claimed the federal bonus depreciation amount or additional IRC §179 expenses on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

Line 21 Other allowable deductions

Enter the amount from Schedule G, page 4, Form D-30.

Line 22 Total deductions

Add lines 11–21 and enter on Line 22.

D-30 page 2, line-by-line

Line 23 Net Income

Subtract Line 22 from Line 10; enter the amount on Line 23

Line 24 Net operating loss deduction

Enter any DC net operating loss carried forward from a year before 2000. DC does not allow a net operating loss carryback. A form for claiming the NOL is provided.

Line 25 Net income after net operating loss deduction

Line 23 minus Line 24. Enter this amount on Line 31 if the income is entirely business income from a DC trade or business and, therefore, not subject to apportionment. Fill in the oval if the amount is a minus.

Line 26(a), (b) and (c)

Report on Lines 26(a) and 26(b) non-business income and related expenses. Include expenses connected with the production of income from U.S. Treasury securities on line 26(b). Enter the net difference on Line 26(c). Submit a detailed statement explaining how you allocated the income and expenses.

Line 27 Net Income from trade or business subject to apportionment

Subtract Line 26(c) from Line 25. Enter the amount on Line 27.

Line 28 DC apportionment factor

Enter the factor from line 5 of Schedule F, page 4, Form D-30.

Line 29 Net income from trade or business apportioned to DC

Multiply the amount on Line 27 by the DC apportionment factor on Line 28. Enter the result on Line 29.

Line 30 Enter the Line 26(c) income attributable to the District.

Line 31 Total District net income (loss)

Add Lines 29 and 30. Enter the result on Line 31.

Line 32 Salary for owner(s)/member(s) services

See Schedule J, column 4, page 5, Form D-30. You may deduct a reasonable amount for salaries or other compensation for personal services actually rendered by the owner(s) or member(s) of the business in the active conduct of the business.

- The reasonable amount of compensation for owner(s) and members(s) is reduced by any fees paid to an independent management or collection entity for management services performed for the business.
- Do not claim an amount accrued to an owner(s) or member(s) as a drawing account unless it is for services actually rendered.
- The aggregate deduction allowed for salaries or other compensation may not exceed 30 percent of the Line 31 amount.

Line 33 Exemption

An exemption of up to \$5000 is allowed.

- Enter the number of days this return covers in the boxes on Line 33(a). If it is a full year enter 365 days and enter \$5000 on Line 33.
- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 to arrive at a percent. Multiply \$5000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, Form D-30.

Line 34 Total taxable income before apportioned NOL deduction

Add lines 32 and 33 and subtract the result from line 31. Enter the result on Line 34.

Line 35 Apportioned NOL deduction

Enter the amount of any DC apportioned net operating loss carry forward for year 2000 and later on Line 35. A form for claiming the NOL is provided.

Line 36 Total taxable income

Enter the result of subtracting the line 35 amount from the line 34 amount.

Line 37 TAX

Calculate the tax by multiplying any positive amount on Line 36 by .09975. Enter the result on Line 37.

Minimum Tax – If your business has gross income of more than \$12,000 (Line 10) and Line 36 shows taxable income of less than \$1003, your minimum tax is \$100. Enter this amount on Line 37.

NOTE to QHTC Filers:

If your company is a QHTC, it is exempt from the franchise tax but not from the \$100 minimum tax payment. Attach a copy of the QHTC-CERT form to your return and fill in the “if certified QHTC” oval on page 1.

Line 38 Payments

Enter amounts paid with:

- Your request for an extension of time to file (or your original return if you are filing an amended return); or
- Your estimated tax payments (Form D-30ES). Also include any overpayment carryover from your 2006 D-30 return.

Line 39 Credits from Schedule UB

Enter the amount from Schedule UB, Line 13. Attach the QHTC retraining tax credit Form D-30CR if you claim this credit. (Form D-30CR is in publication FR-399. See our website www.taxpayerservicecenter.com.)

Line 40 Total of Lines 38(a), (b) and 39

Add Lines 38(a), (b) and 39; enter the result.

Lines 41 to 44

Follow the instructions on the form.

Form D-30 schedules**Schedule F – DC Apportionment Factor**

An unincorporated business engaging in a trade or business both in and outside DC must use property, payroll and sales as the three factor formula to apportion its business income.

Unincorporated businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their net business income and allocate 100 percent of their non-business income to DC.

Unincorporated businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the sales factor. The denominator is three, reduced by the number of factors without a denominator.

- **Property Factor**

The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year. The denominator is the average value of all real and tangible personal property you owned or rented and used during the tax year. Do not include in the numerator or

the denominator, any property or portion of property, not used to produce business income.

Transportation companies – the numerator also includes the portion of the average value of vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of equipment traveled in DC compared to the total mileage traveled everywhere by each class of property.

Railroad companies – the classes of property included are those you report for DC personal property tax purposes (DC Code §47-1512).

Where property is used in any activity, the income from which is allocable or apportionable, you may use (or OTR may require) any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to OTR approval.

Property you own is valued at its original cost to you plus the cost of any additions and improvements. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental. (The annual rental you paid is decreased by any annual rental you receive from sub-rentals, provided the rental and sub-rental rates are reasonable.) Include in the annual rental, amounts paid or accrued for the use or rental of property or facilities of another. This net annual rate includes amounts whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. Do not include payments for leased property capitalized for federal tax purposes as rent. You may only include these payments in this factor to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rental rate that reasonably reflects the property's rental value.

To determine the property's average value, average the values at the start and end of the tax period. You may, if necessary, use monthly or quarterly values during the tax period, to properly reflect the average value of the property (subject to OTR approval).

- **Payroll Factor**

The payroll factor is a fraction; the numerator is the total compensation you paid to or accrued for persons performing services for you in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. Do not include in the numerator or denominator, compensation paid or accrued to employees for personal services in the production of non-business income. Compensation other than in cash, is valued at its fair market value on the date of payment or accrual. Do not include payments to independent contractors in this factor.

Transportation companies. The numerator also includes that portion of the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this factor, apply the percentage computed (as in the property factor) to the total compensation.

If you pay or accrue compensation for services, which generate income that can be allocated or apportioned, you may use any method that will properly reflect the average value used to calculate

the payroll factor. The method used is subject to OTR approval.

Compensation is paid or accrued in DC if:

- the individual's services are performed entirely in DC; or
- the individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services performed in DC; or
- some of the individual's services are performed in DC and:
 - (1) the base of operations or, if there is no base of operations, the place from which services are directed or controlled is in DC; or
 - (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.

• **Sales Factor**

The sales factor, except for transportation companies, is a fraction; the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.

Transportation companies – the sales factor is a fraction; the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total revenue units the company discharged or unloaded at a point in DC, at the termination of the transportation movement or for transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transportation of passengers, you may use the number of passengers loaded and discharged, in place of originating and terminating tonnage.

Tangible personal property sales, including sales to the United States Government, are considered to occur in DC, no matter where title is transferred, FOB point, or other sales conditions, if the property:

- Is delivered or shipped to a purchaser in DC; or
- Has an ultimate destination in DC, after all transportation (including any by the purchaser) is complete; or
- Is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a destination outside DC — and is not taxable in the state to which the property is shipped or delivered.

Except for transportation companies – non-tangible personal property sales are considered as occurring in DC if the income-producing activity or service is performed:

- In DC; or
- The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.

Schedule H – Income not reported (claimed as nontaxable) –(page 4 of Form D-30)

List all income of the unincorporated business that you consider not subject to the DC unincorporated business franchise tax. State why the income should be considered nontaxable.

Schedule I – Balance sheets (page 4 of Form D-30)

Submit balance sheets for the start and end of the tax year. Conform them to the unincorporated business' books and records and your federal return. Attach to your D-30 an explanation of any variation.

Schedule J Distribution and Reconciliation of Net Income (or Loss) (Page 5 of Form D-30)

Under provisions of DC Code §47-1805.01(a), you must enter the SSN of each of the owners. The SSN is necessary for the proper identification of an owner's tax account with DC and will be used only for tax administration purposes. Any additional names, SSNs, etc. may be listed on an attachment filed with the return.

Schedule UB, Business Credits

Use this schedule to claim the EDZI credit (see page 12), QHTC credits (see page 6) and the Organ and Bone Marrow donor credit.

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$100 minimum tax. An employer claiming this credit may not also deduct the salary paid for the same leave period.

Supplemental information (page 5 of Form D-30)

Please provide all the information requested in this schedule.

General

If using the income allocation and apportionment rules results in a tax that does not fairly represent the tax liability arising from your trade or business in DC or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more of the factors;
- inclusion of one or more additional factors that fairly reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of your income.

Recent legislation – New Markets Tax Credit

DC taxable income does not include the gross income of a qualified community development entity as defined in IRC section 45D(c)(1) that has received an allocation or suballocation of new markets tax credits from the federal government under IRC section 45D(f). This exclusion applies to the extent the gross income is derived from one or more qualified low-income community investments as defined in IRC section 45(d)(1). Effective 10/1/07. Complete Schedule G and enter on line 21, Other allowable deductions.

Economic Development Zone Incentives Credit

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you **MUST** attach to your return:

1. a copy of the DC Council resolution approving the qualification for any credits claimed;
2. a certification of eligible employees issued by the DC Department of Employment Services; and
3. a completed EDZI Credit Worksheet.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is \$7500.) A qualified business is one that is approved as being qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include the necessary attachments with your return. The following credits are available under EDZI to qualified businesses:

1. a credit against the franchise tax in an amount equal to 50

percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;

2. a credit against the business' franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. a rent credit for lessors against the business' franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is \$7500, including any carry forward.

Economic Development Zone Incentives Credit Worksheet (maximum annual credit is \$7,500)

Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages \$	50% of Wages Col. 2 x .50 = \$	
B. Certified (eligible employees) workers' compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 = \$	
C. Child care center rent (lessor).....	Rental market value \$ _____ Minus rent shown on lease agreement \$ _____ Total child care center credit \$ _____		
	Total of Column 4 (if more than \$7,500, enter \$7,500)		\$
	Add any EDZI credit carry forward from a previous year		\$
	Total EDZI credit (enter on Schedule UB, Line 8) (maximum \$7500)		\$



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	NAICS CODE fill in	OFFICIAL USE	
<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Fill in <input type="radio"/> if SSN	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
Business name		Taxable year beginning MM/YY		Taxable year ending MM/YY	
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
Business address line #1		Fill in <input type="radio"/> if Amended Return			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		Fill in <input type="radio"/> if Certified QHTC			
Business address line #2		Fill in <input type="radio"/> If Final Return			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>					
City	State	Zip Code + 4			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>			
Mailing address line #1		Number of business locations			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>					
Mailing address line #2		In DC			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>			
City	State	Zip Code + 4			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>			

• READ INSTRUCTIONS BEFORE PREPARING RETURN •

IF LINE 10, TOTAL GROSS INCOME IS \$12,000 OR LESS, NO TAX IS DUE AND NO RETURN IS REQUIRED TO BE FILED..

Enter dollar amounts only.

If the amount is zero, leave line blank; if it is a minus, fill in the oval.

GROSS INCOME

DEDUCTIONS

1	Gross receipts, minus returns and allowances	1	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
2	Cost of goods sold (from D-30 Schedule A) and/or operations	2	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
3	Gross profit <i>Line 1 minus Line 2.</i> Fill in if minus: <input type="radio"/>	3	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
4	Dividends <i>Minus Subpart F income (Attach statement).</i>	4	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
5	Interest <i>Attach statement showing calculations.</i>	5	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
6	Gross rental income <i>from D-30, Schedule D.</i> Fill in if minus: <input type="radio"/>	6	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
7	Royalties <i>Attach statement.</i>	7	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
8	(a) Net capital gain <i>Attach a copy of your federal Schedule D.</i>	8a	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
	(b) Ordinary gain (loss) from Part II, federal Form 4797 <i>Attach a copy of your Form 4797.</i> Fill in if minus: <input type="radio"/>	8b	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
9	Other income <i>Attach detailed statement.</i> Fill in if minus: <input type="radio"/>	9	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
10	Total gross income <i>Add Lines 3–9.</i> Fill in if minus: <input type="radio"/>	10	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
11	Salaries and wages <i>(Do not include owner(s)/member(s)).</i>	11	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
12	Repairs	12	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
13	Bad debts <i>Attach a copy of any statement filed with your federal return.</i>	13	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
14	Rental expenses related to rental income <i>Do not take federal bonus depreciation or extra IRC §179 expenses.</i>	14	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
15	Rent	15	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
16	Taxes <i>from D-30, Schedule C.</i>	16	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
17	Interest expense <i>from D-30, Schedule E.</i>	17	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
18	Contributions and/or gifts <i>from D-30, Schedule B.</i>	18	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
19	Amortization <i>Attach a copy of your federal Form 4562, Part VI.</i>	19	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
20	Depreciation <i>Attach a copy of your federal Form 4562. Do not include the additional federal bonus depreciation.</i>	20	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
21	Other allowable deductions <i>from D-30, Schedule G.</i>	21	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
22	Total deductions <i>Add Lines 11–21.</i>	22	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00

Taxpayer Name: _____

FEIN or SSN: _____



ENTER DOLLAR AMOUNTS ONLY

TAXABLE INCOME

23	Net income	Line 10 minus Line 22.	Fill in if minus: <input type="radio"/>	23	\$.00
24	Net operating loss deduction	for years before 2000.		24	\$.00
25	Net income after NOL deduction	Line 23 minus Line 24.	Fill in if minus: <input type="radio"/>	25	\$.00
26	(a) Non-business income	Attach an allocation statement.	Fill in if minus: <input type="radio"/>	26a	\$.00
	(b) Minus: Related expense	Attach an allocation statement.		26b	\$.00
	(c) Subtract Line 26(b) from Line 26(a)		Fill in if minus: <input type="radio"/>	26c	\$.00
27	Net income from trade or business subject to apportionment	Line 25 minus Line 26(c).	Fill in if minus: <input type="radio"/>	27	\$.00
28	DC apportionment factor	from D-30, Schedule F, Col 3, Line 5.		28																
29	Net income from trade or business apportioned to DC	Multiply Line 27 by the factor on Line 28.	Fill in if minus: <input type="radio"/>	29	\$.00
30	Portion of Line 26(c) attributable to DC	Attach statement.	Fill in if minus: <input type="radio"/>	30	\$.00
31	Total District net income (loss)	Combine Lines 29 and 30.	Fill in if minus: <input type="radio"/>	31	\$.00
32	Salary for owner(s) / member(s) services	from D-30, Schedule J, Column 4		32	\$.00
33	Exemption	Maximum is \$5000. Enter days in DC. → 33a <input type="text"/>		33	\$.00
		If less than 365 days in DC, see page 9 for amount to claim.																		
34	Total taxable income before apportioned NOL deduction	Line 31 minus total of Lines 32 and 33	Fill in if minus: <input type="radio"/>	34	\$.00
35	Apportioned NOL deduction	Losses occurring in year 2000 and later		35	\$.00
36	Total taxable income	Line 34 minus Line 35.	Fill in if minus: <input type="radio"/>	36	\$.00
37	Tax	9.975% of Line 36. If less than \$100 enter \$100.		37	\$.00

TAX, PAYMENTS AND CREDITS

38	Payments																			
	(a) Tax paid, if any, with request for extension of time to file (or with original return, if this is an amended return)			38a	\$.00
	(b) 2007 estimated franchise tax payments			38b	\$.00
39	Credits from Schedule UB, Line 13			39	\$.00
40	Add Lines 38(a) and (b) and Line 39	Enter total.		40	\$.00
41	Tax due	If Line 37 is larger, subtract Line 40 from Line 37.		41	\$.00
42	Overpayment	If Line 40 is larger, subtract Line 37 from Line 40.		42	\$.00
43	Amount you want to apply to your 2008 estimated franchise tax			43	\$.00
44	Amount to be refunded	Line 42 minus Line 43		44	\$.00

Payment due return – make payment payable to: DC Treasurer. Include your FEIN/SSN, D-30 and tax year on the payment and attach it to the D-2030P voucher. Mail return and payment to PO Box 7572.

Refund or no payment due return – mail to PO Box 234. PO Box mail labels are provided with the return envelope.

Your return is due by the 15th day of the fourth month following the close of your tax year.

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

PLEASE SIGN HERE

Officer's signature _____ Title _____ Date _____

Telephone number of person to contact _____

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) _____ Date _____ Firm name _____ Firm address _____

Preparer's FEIN, SSN or PTIN If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. ☐

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation)	\$
2. Purchases \$	
Minus cost of items withdrawn for personal use \$	Enter result here →
3. Cost of Labor	
4. Material and supplies	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed)	
6. Total of lines 1 through 5	\$
7. Inventory at end of year	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2	\$
Method of inventory valuation used	

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18)	\$

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL (Enter on D-30, page 1, Line 16, that portion of the total not included below in Schedule D, col. 6)			\$

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. D-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. D-1)
1.		\$	\$	\$	\$
2.					
3.					
4.					
5.					
6.					
7. TOTAL (Enter the total of Col. 3 on D-30, Line 6)		\$	\$	\$	\$
8. TOTAL OF COLUMNS 4, 5 and 6 (Also enter on D-30, Line 14)					\$

[illegible]

Schedule E - Interest expense (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL (Enter on D-30, Line 17, that portion of the total not included in Schedule D.)			\$

Schedule F - DC apportionment factor (See page 10 of instructions) Carry all factors to six decimal places

Round cents to the nearest dollar. If an amount is zero, leave the line blank.	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	\$.00	\$.00	.
2. PAYROLL FACTOR: Total compensation paid or accrued by the unincorporated business.	\$.00	\$.00	.
3. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$.00	\$.00	.
4. SUM OF FACTORS: (Add Column 3)			.
5. DC APPORTIONMENT FACTOR: Line 4 divided by 3 if there are 3 denominators. If fewer than 3, divide Line 4 by that number.			.

Schedule G- Other allowable deductions		Schedule H - Income not reported (claimed as nontaxable) (See page 11 of instructions.)	
Nature of Deduction	Amount	Nature of Income	Amount
	\$		\$
TOTAL (Also enter on D-30, Line 21)	\$	TOTAL	\$

Schedule I - BALANCE SHEETS (See page 11 of Instructions)

		BEGINNING OF TAX YEAR		END OF TAX YEAR	
		AMOUNT	TOTAL	AMOUNT	TOTAL
Assets	1. Cash				
	2. Trade notes and accounts receivable				
	(a) MINUS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities				
	(b) States, subdivisions thereof, etc				
	5. Other current assets (attach statement)				
	6. Mortgage and real estate loans				
	7. Other investments				
	8. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	9. Depletable assets				
	(a) MINUS: Accumulated depletion				
Liabilities - Capital	10. Land (net of any amortization)				
	11. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	12. Other assets (attach statement)				
	13. TOTAL ASSETS				
	14. Accounts payable				
	15. Mortgages, notes, bonds payable in less than 1 year				
	16. Other current liabilities (attach statement)				
	17. Mortgages, notes, bonds payable in 1 year or more				
	18. Other liabilities (attach statement)				
	19. Capital				
	20. TOTAL LIABILITIES AND CAPITAL				

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See page 9 of Instructions				Enter total taxable income as shown on Line 34 of D-30				\$
Col. 5 - See page 9 of Instructions								
Col. 6 - Amount from Line 31 of D-30				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30								

SUPPLEMENTAL INFORMATION

1. During 2007, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.	2. PRINCIPAL BUSINESS ACTIVITY		3. DATE BUSINESS BEGAN	
	4. IF BUSINESS HAS TERMINATED, STATE REASON		5. TERMINATION DATE	
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)			
7. Place where federal income tax return for period covered by this return was filed:				
8. Name(s) under which federal return for period covered by this return was filed:				
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2007? Yes <input type="radio"/> No <input type="radio"/> If no, please state reason:				
10. Is this return reported on the accrual basis? Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify)				
11. Did you withhold DC income tax from the wages of your DC employees during 2007? Yes <input type="radio"/> No <input type="radio"/> If no, state reason:				
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2006? If yes, enter name under which return was filed:				
13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each) Yes <input type="radio"/> No <input type="radio"/>				
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses) Yes <input type="radio"/> No <input type="radio"/>				
15. Is this business an adjunct of a corporation, or affiliated with any corporation? (If yes, explain affiliation to stockholders and proprietors) Yes <input type="radio"/> No <input type="radio"/>				



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30. See instructions below.

Taxpayer Identification Number

USE

Fill in ☐ if FEIN

Fill in ☐ if for a D-20 Return

Fill in ☐ if SSN

Fill in ☐ if for a D-30 Return

Enter your business name

D-20

- | | | | | | | | | | | |
|---|---|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----|
| 1. Economic Development Zone Incentives Credit <i>from page 12 worksheet</i> | 1 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 2. Qualified High Technology Company Credit <i>from Part F, DC Form D-20CR</i> | 2 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 3. Qualified High Technology Company Retraining Costs Credit <i>from Part G, Form D-20CR</i>
<i>Do not include amounts from Line 2 above</i> | 3 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 4. Organ and Bone Marrow Donor Credit | 4 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 5. RESERVED | 5 | | | | | | | | | |
| 6. RESERVED | 6 | | | | | | | | | |
| 7. Total the D-20 credits, enter here and on Form D-20, Line 39. <i>These credits may not be applied against the \$100 minimum tax.</i> | 7 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |

D-30

- | | | | | | | | | | | |
|--|----|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----|
| 8. Economic Development Zone Incentives Credit <i>from page 12 worksheet</i> | 8 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 9. Qualified High Technology Company Retraining Costs Credit <i>from Line 6, DC Form D-30CR</i> | 9 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 10. Organ and Bone Marrow Donor Credit | 10 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |
| 11. RESERVED | 11 | | | | | | | | | |
| 12. RESERVED | 12 | | | | | | | | | |
| 13. Total the D-30 credits, enter here and on Form D-30, Line 39. <i>These credits may not be applied against the \$100 minimum tax.</i> | 13 | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 00 |

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Line 2 or 3 above, be sure to attach a copy of your DC Form D-20CR to the D-20. If you claim a credit on line 9 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or bone marrow (up to 7 days leave) is eligible for a credit against franchise tax. You can take a credit amount equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid for that period.



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	NAICS CODE fill in	OFFICIAL USE	
<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Fill in <input type="radio"/> if SSN	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
Business name		Taxable year beginning MM/YY		Taxable year ending MM/YY	
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
Business address line #1		Fill in <input type="radio"/> if Amended Return			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		Fill in <input type="radio"/> if Certified QHTC			
Business address line #2		Fill in <input type="radio"/> If Final Return			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>					
City	State	Zip Code + 4			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>			
Mailing address line #1		Number of business locations			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>					
Mailing address line #2		In DC <div style="border: 1px solid black; width: 20px; height: 20px;"></div>			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		Outside DC <div style="border: 1px solid black; width: 20px; height: 20px;"></div>			
City	State	Zip Code + 4			
<div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<div style="border: 1px solid black; width: 20px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>			

•READ INSTRUCTIONS BEFORE PREPARING RETURN•

IF LINE 10, TOTAL GROSS INCOME IS \$12,000 OR LESS, NO TAX IS DUE AND NO RETURN IS REQUIRED TO BE FILED..

Enter dollar amounts only.

If the amount is zero, leave line blank; if it is a minus, fill in the oval.

GROSS INCOME

DEDUCTIONS

1	Gross receipts, minus returns and allowances	1	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
2	Cost of goods sold (from D-30 Schedule A) and/or operations	2	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
3	Gross profit <i>Line 1 minus Line 2.</i> Fill in if minus: <input type="radio"/>	3	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
4	Dividends <i>Minus Subpart F income (Attach statement).</i>	4	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
5	Interest <i>Attach statement showing calculations.</i>	5	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
6	Gross rental income <i>from D-30, Schedule D.</i> Fill in if minus: <input type="radio"/>	6	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
7	Royalties <i>Attach statement.</i>	7	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
8	(a) Net capital gain <i>Attach a copy of your federal Schedule D.</i>	8a	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
	(b) Ordinary gain (loss) from Part II, federal Form 4797 <i>Attach a copy of your Form 4797.</i> Fill in if minus: <input type="radio"/>	8b	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
9	Other income <i>Attach detailed statement.</i> Fill in if minus: <input type="radio"/>	9	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
10	Total gross income <i>Add Lines 3-9.</i> Fill in if minus: <input type="radio"/>	10	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
11	Salaries and wages <i>(Do not include owner(s)/member(s)).</i>	11	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
12	Repairs	12	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
13	Bad debts <i>Attach a copy of any statement filed with your federal return.</i>	13	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
14	Rental expenses related to rental income <i>Do not take federal bonus depreciation or extra IRC §179 expenses.</i>	14	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
15	Rent	15	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
16	Taxes <i>from D-30, Schedule C.</i>	16	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
17	Interest expense <i>from D-30, Schedule E.</i>	17	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
18	Contributions and/or gifts <i>from D-30, Schedule B.</i>	18	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
19	Amortization <i>Attach a copy of your federal Form 4562, Part VI.</i>	19	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
20	Depreciation <i>Attach a copy of your federal Form 4562. Do not include the additional federal bonus depreciation.</i>	20	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
21	Other allowable deductions <i>from D-30, Schedule G.</i>	21	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00
22	Total deductions <i>Add Lines 11-21.</i>	22	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	00

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation)	\$
2. Purchases \$	
Minus cost of items withdrawn for personal use \$	Enter result here →
3. Cost of Labor	
4. Material and supplies	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed)	
6. Total of lines 1 through 5	\$
7. Inventory at end of year	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2	\$
Method of inventory valuation used	

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18)	\$

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL (Enter on D-30, page 1, Line 16, that portion of the total not included below in Schedule D, col. 6)			\$

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. D-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. D-1)
1.		\$	\$	\$	\$
2.					
3.					
4.					
5.					
6.					
7. TOTAL (Enter the total of Col. 3 on D-30, Line 6)		\$	\$	\$	\$
8. TOTAL OF COLUMNS 4, 5 and 6 (Also enter on D-30, Line 14)					\$

Schedule D-1 - Explanation of deductions claimed in Columns 5 and 6 of Schedule D

[illegible]

Schedule E - Interest expense (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL (Enter on D-30, Line 17, that portion of the total not included in Schedule D.)			\$

Schedule F - DC apportionment factor (See page 10 of instructions) Carry all factors to six decimal places

Round cents to the nearest dollar. If an amount is zero, leave the line blank.	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	\$.00	\$.00	.
2. PAYROLL FACTOR: Total compensation paid or accrued by the unincorporated business.	\$.00	\$.00	.
3. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$.00	\$.00	.
4. SUM OF FACTORS: (Add Column 3)			.
5. DC APPORTIONMENT FACTOR: Line 4 divided by 3 if there are 3 denominators. If fewer than 3, divide Line 4 by that number.			.

Schedule G- Other allowable deductions	Schedule H - Income not reported (claimed as nontaxable) (See page 11 of instructions.)
--	--

Nature of Deduction	Amount	Nature of Income	Amount
	\$		\$
TOTAL (Also enter on D-30, Line 21)	\$	TOTAL	\$

Schedule I - BALANCE SHEETS (See page 11 of Instructions)

		BEGINNING OF TAX YEAR		END OF TAX YEAR	
		AMOUNT	TOTAL	AMOUNT	TOTAL
Assets	1. Cash				
	2. Trade notes and accounts receivable				
	(a) MINUS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities				
	(b) States, subdivisions thereof, etc				
	5. Other current assets (attach statement)				
	6. Mortgage and real estate loans				
	7. Other investments				
	8. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	9. Depletable assets				
	(a) MINUS: Accumulated depletion				
Liabilities - Capital	10. Land (net of any amortization)				
	11. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	12. Other assets (attach statement)				
	13. TOTAL ASSETS				
	14. Accounts payable				
	15. Mortgages, notes, bonds payable in less than 1 year				
	16. Other current liabilities (attach statement)				
	17. Mortgages, notes, bonds payable in 1 year or more				
	18. Other liabilities (attach statement)				
	19. Capital				
	20. TOTAL LIABILITIES AND CAPITAL				

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See page 9 of Instructions				Enter total taxable income as shown on Line 34 of D-30				\$
Col. 5 - See page 9 of Instructions								
Col. 6 - Amount from Line 31 of D-30				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30								

SUPPLEMENTAL INFORMATION

1. During 2007, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.	2. PRINCIPAL BUSINESS ACTIVITY		3. DATE BUSINESS BEGAN	
	4. IF BUSINESS HAS TERMINATED, STATE REASON		5. TERMINATION DATE	
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)			
7. Place where federal income tax return for period covered by this return was filed:				
8. Name(s) under which federal return for period covered by this return was filed:				
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2007? Yes <input type="radio"/> No <input type="radio"/> If no, please state reason:				
10. Is this return reported on the accrual basis? Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify)				
11. Did you withhold DC income tax from the wages of your DC employees during 2007? Yes <input type="radio"/> No <input type="radio"/> If no, state reason:				
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2006? Yes <input type="radio"/> No <input type="radio"/> If yes, enter name under which return was filed:				
13. Does this return include income from more than one business conducted by the taxpayer? Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each)				
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses)				
15. Is this business an adjunct of a corporation, or affiliated with any corporation? Yes <input type="radio"/> No <input type="radio"/> (If yes, explain affiliation to stockholders and proprietors)				



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30. See instructions below.

Taxpayer Identification Number

USE

Fill in ☐ if FEIN

Fill in ☐ if for a D-20 Return

Fill in ☐ if SSN

Fill in ☐ if for a D-30 Return

Enter your business name

D-20

- | | |
|---|---|
| 1. Economic Development Zone Incentives Credit <i>from page 12 worksheet</i> | 1 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 2. Qualified High Technology Company Credit <i>from Part F, DC Form D-20CR</i> | 2 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 3. Qualified High Technology Company Retraining Costs Credit <i>from Part G, Form D-20CR</i>
<i>Do not include amounts from Line 2 above</i> | 3 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 4. Organ and Bone Marrow Donor Credit | 4 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 5. RESERVED | 5 |
| 6. RESERVED | 6 |
| 7. Total the D-20 credits, enter here and on Form D-20, Line 39. <i>These credits may not be applied against the \$100 minimum tax.</i> | 7 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |

D-30

- | | |
|--|--|
| 8. Economic Development Zone Incentives Credit <i>from page 12 worksheet</i> | 8 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 9. Qualified High Technology Company Retraining Costs Credit <i>from Line 6, DC Form D-30CR</i> | 9 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 10. Organ and Bone Marrow Donor Credit | 10 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |
| 11. RESERVED | 11 |
| 12. RESERVED | 12 |
| 13. Total the D-30 credits, enter here and on Form D-30, Line 39. <i>These credits may not be applied against the \$100 minimum tax.</i> | 13 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 00 |

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Line 2 or 3 above, be sure to attach a copy of your DC Form D-20CR to the D-20. If you claim a credit on line 9 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or bone marrow (up to 7 days leave) is eligible for a credit against franchise tax. You can take a credit amount equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid for that period.

D-2030P

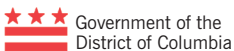
Instructions

The D-2030P Payment Voucher is used when making any payment due on your D-20 or D-30 return.

- Fill in the ovals indicating the return you are filing, D-20 or D-30 and whether you are entering a FEIN or SSN;
- Enter the amount of your payment;
- Enter the name and address as they appear on your return;
- Make your check or money order payable to the DC Treasurer;
- Write your FEIN/SSN, tax period and the return filed (D-20 or D-30) on your payment;
- Staple your payment only to the D-2030P;
- Mail the D-2030P with, but not attached to, your tax return in the envelope provided in this booklet; and
- Use the correct mail label from the back flap of the return envelope.
- If you do not have the return envelope and you are filing a **D-20 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.
- If you do not have the return envelope and you are filing a **D-30 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.

Note: If you are filing a refund or no payment due return do not use the D-2030P; use the mail label (PO Box 221 for the D-20 or PO Box 234 for the D-30) from the back flap of the return envelope.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007 D-2030P Payment Voucher



Important: Print in all CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE ▲

Taxpayer Identification Number

USE

Fill in ☐ if FEIN Fill in ☐ if D-20 Return

Fill in ☐ if SSN Fill in ☐ if D-30 Return

Business name

Mailing address

City

State

Zip Code + 4

Amount of payment \$

00

Do not enter cents, enter dollars only. To avoid penalties and interest, your return envelope must be postmarked no later than the return due date.

OFFICIAL USE

Taxable year beginning MM/YY

Taxable year ending MM/YY

Instructions

- Fill in the ovals indicating the return you are filing, D-20 or D-30 and whether you are entering a FEIN or SSN;
- Enter the amount of your payment;
- Enter the name and address as they appear on your return;
- Make your check or money order payable to the DC Treasurer;
- Write your FEIN/SSN, tax period and the return filed (D-20 or D-30) on your payment;
- Staple your payment only to the D-2030P;
- Mail the D-2030P with, but not attached to, your tax return in the envelope provided in this booklet; and
- Use the correct mail label from the back flap of the return envelope.

• If you do not have the return envelope and you are filing a D-20 return, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

• If you do not have the return envelope and you are filing a D-30 return, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



STAPLE CHECK OR MONEY ORDER HERE ▲

D-2030P P1
Payment Voucher

FR-128

ENTER DOLLAR AMOUNTS ONLY

- [illegible]

▼ Sign on the back of the form FR-128 ▼

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007 FR-128 Extension of Time to File DC Franchise or Partnership Return



Federal Employer I.D. Number										Social Security Number (if self-employed)										OFFICIAL USE									
<div></div>										<div></div>																			
Business Name																				Taxable year beginning MM/YY					Taxable year ending MM/YY				
<div></div>																				<div></div>					<div></div>				
Business mailing address																													
<div></div>																													
City										State		Zip Code + 4																	
<div></div>										<div></div>		<div></div>																	
A 6-month extension of time to file until _____ 15, 2008, for calendar year 2007, or until _____, _____, for fiscal year ending _____, _____, is requested for the following return:																													
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65 Amount submitted with this form \$ <div></div> .00																													

INSTRUCTIONS

Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), or a Partnership Return of Income (Form D-65).

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-128 with your payment in full of any tax due to: Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792. Be sure to sign and date the FR-128. Make your payment out to the DC Treasurer. On the payment include your FEIN or SSN, FR-128 and the tax year.

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, file it on time and *PAY* the full amount of tax due shown on Line 5. When you file your return (D-20/D-30/D-65), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In this case, an additional extension of 6 months may be granted.

Signature

The request must be signed by:

- Corporations — any designated or authorized officer;
- Unincorporated businesses — any owner or member;
- Partnerships — any member; or
- Paid preparers — also provide your identification number.

Note: Receivers, trustees in bankruptcy, or assignees that are in control of the property, business or organization must sign the request for extension.

Detach and Mail

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.		
	Taxpayer(s) signature(s) (See instructions)	Title	Date
	Paid preparer's signature (If other than taxpayer)		
	Date		
PAID PREPARER ONLY	Firm name		Telephone Number of Paid Preparer
	Firm address		
	Telephone Number of Person to Contact		
	Paid Preparer's FEIN, SSN or PTIN		

Make check or money order payable to the DC Treasurer. Include your FEIN (or SSN), "FR-128" and tax year on your payment. Mail this form with payment attached to: Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792.

FR-128

ENTER DOLLAR AMOUNTS ONLY

- 1 Total Tax Liability for the tax period.
- 2 Estimated Franchise Tax Payments *(include any overpayment credit)*.
- 3 Other payments.
- 4 Total payments and credits *(Add Lines 2 and 3)*.
- 5 Balance due *(Line 1 minus Line 4)*. Payment in full must be submitted with this form or your request will be denied. (Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)

1	\$																		00
2	\$																		00
3	\$																		00
4	\$																		00
5	\$																		00

▼ Sign on the back of the form FR-128 ▼

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.

Government of the
District of Columbia**2007****FR-128 Extension of Time
to File DC Franchise
or Partnership Return**

0 7 1 2 8 0 1 1 0 0 0 0

Federal Employer I.D. Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Social Security Number (if self-employed)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

OFFICIAL USE

Business Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Taxable year beginning MM/YY

--	--	--	--

Taxable year ending MM/YY

--	--	--	--

Business mailing address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

City

State

Zip Code +4

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

A 6-month extension of time to file until _____ 15, 2008, for calendar year 2007, or until _____, _____, for fiscal year ending _____, _____, is requested for the following return:

(fill in one): ☐ D-20 ☐ D-30 ☐ D-65

Amount submitted with this form

\$																			00
----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

INSTRUCTIONS

Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), or a Partnership Return of Income (Form D-65).

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- Unincorporated businesses — any owner or member;
- Partnerships — any member; or
- Paid preparers — also provide your identification number.

Note: Receivers, trustees in bankruptcy, or assignees that are in control of the property, business or organization must sign the request for extension.

Detach and Mail

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.		
	Taxpayer(s) signature(s) (See instructions)	Title	Date
	Paid preparer's signature (If other than taxpayer)		
	Date		
PAID PREPARER ONLY	Firm name		Telephone Number of Paid Preparer
	Firm address		
	Telephone Number of Person to Contact		
	Paid Preparer's FEIN, SSN or PTIN		

Make check or money order payable to the DC Treasurer. Include your FEIN (or SSN), "FR-128" and tax year on your payment. Mail this form with payment attached to: Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792.



D-30 NOL Net Operating Loss Deduction for Years Before 2000

Complete a separate D-30 NOL for each business carrying forward a NOL.
Please attach to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed \$	Total losses (to be carried forward) \$

- Enter loss on D-30, Line 24



Government of the
District of Columbia

D-30 NOL Net Operating Loss Deduction for Year 2000 and Later

Complete a separate D-30 NOL for each business carrying forward a NOL.
Please attach to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed \$	Total losses (to be carried forward) \$

- Enter loss on D-30, Line 35

2007 D-2030C Change of Name or Address



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN																	
<input type="text"/>		Fill in <input type="radio"/> if SSN																	
Taxable year beginning MM/YYYY				Taxable year ending MM/YYYY															
<input type="text"/>				<input type="text"/>															
Old Business Name																			
<input type="text"/>																			
Old Mailing address line #1																			
<input type="text"/>																			
Old Mailing address line #2																			
<input type="text"/>																			
City												State		Zip Code + 4					
<input type="text"/>												<input type="text"/>		<input type="text"/>					
DATE OF CHANGE MMDDYYYY <input type="text"/>																			
New Taxpayer Identification Number (if applicable)																			
<input type="text"/>																			
New Business Name																			
<input type="text"/>																			
New Mailing address line #1																			
<input type="text"/>																			
New Mailing address line #2																			
<input type="text"/>																			
City												State		Zip Code + 4					
<input type="text"/>												<input type="text"/>		<input type="text"/>					
Contact person																			
<input type="text"/>																			
Contact telephone number																			
<input type="text"/>																			

Instructions

The D-2030C "Change of Name or Address" form may be used to make a name or address change for your Corporation or Unincorporated "Business.

- Fill in your taxpayer identification number.
- Fill in the appropriate oval to indicate whether the number is a Federal Employer Identification Number (FEIN) or a Social Security Number (SSN).
- Complete all lines affected by your change.
- Fill in the contact person and telephone number fields.
- Mail this form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

D-2030C P1
Change of Name or Address

